

DECLARATION

I, Koichi NAKA of 19-16, Daiwanishi 2-chome,

Kawanishi-shi, Hyogo 666-0112 Japan hereby declare that I

am conversant with the Japanese language and that I am the

translator of the document attached and certify that to the

best of my knowledge and belief the following is a true and

correct English translation of the specification contained

in the Priority Document No. Hei 11-262971.

This 3rd day of September 2004

Koichi NAKA